

**IN THE UNITED STATES DISTRICT COURT FOR THE
WESTERN DISTRICT OF MISSOURI
SOUTHWESTERN DIVISION**

UNITED STATES OF AMERICA,	)	No. 07-05015-01/02-CR-SW-FJG
)	
Plaintiff,	)	COUNT 1 (Both Defendants)
	)	18 U.S.C. § 371
v.	)	NMT 5 years and/or \$250,000 fine
	)	Supervised Release: NMT 3 years
BRIAN KEITH ELLEFSEN,)	
[DOB: xx/xx/62]	)	COUNTS 2 - 4 (B. Ellefsen)
	)	26 U.S.C. § 7206(1)
and	)	NMT 3 years and/or \$250,000 fine
	)	Supervised Release: NMT 1 year
MARK EDWARD ELLEFSEN,)	
[DOB: xx/xx/69]	)	COUNTS 5 - 7 (M. Ellefsen)
	)	26 U.S.C. § 7206(2)
Defendants.	)	NMT 3 years and/or \$250,000 fine
	)	Supervised Release: NMT 1 year
)	
	)	Mandatory Special Assessments:
	)	\$100.00 each count

INDICTMENT

THE GRAND JURY CHARGES THAT:

COUNT ONE
(Conspiracy to Defraud the United States)

THE CONSPIRACY

1. From a date unknown to the Grand Jury, but at least as early as on or about August 19, 1997, and continuing until at least on or about August 7, 2003, in the Western District of Missouri, and elsewhere,

**BRIAN KEITH ELLEFSEN and
MARK EDWARD ELLEFSEN,**

defendants herein, did unlawfully, willfully and knowingly conspire, combine, confederate and agree with each other, and with other persons, known and unknown to the Grand Jury, to defraud

the United States by impeding, impairing, obstructing, and defeating the lawful Government functions of the Internal Revenue Service of the United States Treasury Department in the ascertainment, computation, assessment, and collection of federal taxes.

PARTIES AND ENTITIES

At all times material to this Indictment,

2. **BRIAN KEITH ELLEFSEN** (hereinafter, “B. ELLEFSEN”), defendant herein, a resident of Carthage, Missouri, was an orthopedic surgeon who owned and operated a practice called Southwest Missouri Bone and Joint, Inc., located in Carthage, in Jasper County, in the Western District of Missouri.

3. **MARK EDWARD ELLEFSEN** (hereinafter, “M. ELLEFSEN”), defendant herein, at various times a resident of Carthage, Missouri and Arnold, Missouri, was the brother of Defendant **B. ELLEFSEN**, and was the office manager of Southwest Missouri Bone and Joint, Inc., located in Carthage, in Jasper County, in the Western District of Missouri.

4. **Southwest Missouri Bone and Joint, Inc.** (hereinafter, “B&J Corp.”), a Missouri corporation, was Defendant **B. ELLEFSEN**’s medical practice.

5. **The Aegis Company** (hereinafter, “Aegis”), which was based in Palos Hills, Illinois, marketed and sold trust packages throughout the United States through a network of promoters, sub-promoters, managers, attorneys and accountants. Defendants were clients of Aegis.

6. **Southwest Missouri Bone and Joint Trust** (hereinafter, “B&J Trust”) was an entity established by Defendant **B. ELLEFSEN** on or about August 19, 1997, which Defendants used to receive funds from B&J Corp. and transfer those funds to other entities they controlled. Defendants used B&J Trust to hold title to account #xxxxxx116, at Southwest Missouri Bank

(located in Carthage, Missouri), on which account Defendant **B. ELLEFSEN** was the sole signatory.

7. **Strategic Management Services, LLC** (hereinafter, “Strategic LLC”) was a limited liability corporation (“LLC”) established by Defendant **M. ELLEFSEN** on or about February 21, 2001, which Defendants used to receive funds from B&J Corp., make payments for the benefit of Defendant **B. ELLEFSEN**, and hold title to assets for the benefit of Defendant **B. ELLEFSEN**. Defendants used Strategic LLC to hold title to accounts #xxxxx966 and #xxxxx958, at Hometown Bank (located in Carthage, Missouri), on both of which accounts Defendant **M. ELLEFSEN** was the sole signatory.

8. **Stekadash Asset Management Trust** (hereinafter, “Stekadash AMT”), also known as Stekadash Asset Management Company and the Stekadash Family Trust, was an entity established by Defendant **B. ELLEFSEN** on or about August 19, 1997, which Defendants used to receive funds from and transfer funds to other entities they controlled. Defendants used Stekadash AMT to hold title to account #xxxxx127, at Southwest Missouri Bank, on which account Defendant **B. ELLEFSEN** was the sole signatory.

9. **Swiss American Bank, Limited** (hereinafter, “Swiss American Bank”), also known as Global Bank of Commerce, Limited, was a financial institution located in St. John’s, Antigua, in the island nation of Antigua and Barbuda, in the Caribbean Sea. Defendant **B. ELLEFSEN** would and did maintain accounts at Swiss American Bank (sometimes referred to hereinafter as “offshore accounts”), to which title was held by entities they controlled (sometimes referred to hereinafter as “offshore entities”).

10. **Stekadash International Trust** (hereinafter, “Stekadash Int’l”) was an offshore entity established by Defendant **B. ELLEFSEN** on or about October 30, 1997, which Defendants used to receive funds from and transfer funds to other entities they controlled.

Defendant **B. ELLEFSEN** used Stekadash Int'l to hold title to account #xxxx601, at Swiss American Bank, on which account he was the sole signatory.

11. **Stekadash Services Company, Limited** (hereinafter, "Stekadash SCL") was an offshore entity established by Defendant **B. ELLEFSEN** on or about October 30, 1997, which he used to receive funds from Stekadash Int'l, and used those funds primarily by and through transactions on a secured credit card issued to Defendant **B. ELLEFSEN** by Swiss American Bank (hereinafter, the "offshore credit card"). Defendant **B. ELLEFSEN** used Stekadash SCL to hold title to Swiss American Bank account #xxxx501, which he used to pay all charges he incurred on the offshore credit card, and account #xxxx511, which he used as security for the offshore credit card. Defendant **B. ELLEFSEN** was the sole signatory on accounts #xxxx501 and #xxxx511.

12. The **Internal Revenue Service** (hereinafter, "IRS") was an agency of the United States Department of Treasury, responsible for the ascertainment, computation, assessment, and collection of taxes owed to the United States Treasury by individuals, corporations and other entities.

MANNER AND MEANS

Defendants conspired to divert funds from B&J Corp., totaling approximately \$1,567,100, for the benefit, use and enjoyment of Defendant **B. ELLEFSEN**, without paying any taxes on the diverted funds that should have been paid to the United States Treasury. Among the manner and means used to achieve the conspiracy were the following:

13. Defendants established accounts at various financial institutions, including but not limited to Southwest Missouri Bank, Hometown Bank, and Swiss American Bank, held in the names of various entities, including, among others, B&J Trust, Strategic LLC, Stekadash AMT, Stekadash Int'l, and Stekadash SCL. Using those accounts and entities, Defendants would and

did engage in a series of sham paper transactions having no economic substance or business purpose, which resulted in the concealment of funds from the IRS and the attempted illegal reduction or elimination of federal tax liability.

14. Defendants would and did use the funds they had diverted and concealed for the benefit of Defendant **B. ELLEFSEN** by various means, including but not limited to the following: using the diverted funds to pay for cash withdrawals and charges made on the offshore credit card, payments for Defendant **B. ELLEFSEN**'s personal expenses, payments on loans owed by Defendant **B. ELLEFSEN**, expenditures for the construction of Defendant **B. ELLEFSEN**'s family home, and expenditures for the purchase of another residence located on Table Rock Lake, Missouri.

15. Defendants would and did further attempt to conceal their diversion of funds from B&J Corp. by providing misleading and false information to the accounting firm preparing the corporate income tax returns for B&J Corp., and the personal tax returns of Defendant **B. ELLEFSEN**, and by filing and causing to be filed false and fraudulent corporate income tax returns for B&J Corp., and false and fraudulent joint personal income tax returns for Defendant **B. ELLEFSEN** and Sandra K. Ellefsen.

OVERT ACTS

In furtherance of this conspiracy, and to effect its aims and objects, there was committed by one or more of the conspirators, known and unknown to the Grand Jury, at locations within in the Western District of Missouri, and elsewhere, at least one of the following overt acts:

16. On or about August 19, 1997, Defendant **B. ELLEFSEN** opened account #xxxxx116 at Southwest Missouri Bank in the name of B&J Trust.

17. On or about August 19, 1997, Defendant **B. ELLEFSEN** opened account #xxxxx127 at Southwest Missouri Bank in the name of Stekardash AMT.

18. On or about October 15, 1997, an unindicted co-conspirator sent a letter to Swiss American Bank, in St. John's, Antigua, which instructed the bank to open three accounts for the use of Defendant **B. ELLEFSEN** (one in the name of Stekadash Int'l and two in the name of Stekadash SCL), and instructed the bank to issue Defendant **B. ELLEFSEN** a secured credit card.

19. On or about October 30, 1997, Defendant **B. ELLEFSEN** executed signature cards for Swiss American Bank accounts #xxxx601, #xxxx501 and #xxxx511.

20. On or about the dates set forth below, and in the approximate amounts set forth below, Defendant **M. ELLEFSEN** issued the checks identified below, transferring funds from B&J Corp. to B&J Trust.

<u>Overt Act</u>	<u>Date</u>	<u>Check #</u>	<u>Amount</u>
20-A	8/19/97	6491	\$5,000.00
20-B	9/18/97	6554	\$20,000.00
20-C	10/1/97	6602	\$30,000.00
20-D	7/21/98	7382	\$20,000.00
20-E	9/16/98	7557	\$20,000.00
20-F	12/28/98	7871	\$20,000.00
20-G	4/30/99	8192	\$30,000.00
20-H	11/19/99	8737	\$30,000.00
20-I	12/29/99	8852	\$40,000.00
20-J	2/11/00	8957	\$50,000.00
20-K	3/23/00	9045	\$75,000.00
20-L	12/27/00	9765	\$325,000.00

21. On or about December 29, 2000, Defendant **B. ELLEFSEN** issued check #1046, in the amount of \$325,000, drawn on the B&J Trust account, which was deposited into the Stekadash AMT account.

22. On or about February 21, 2001, Defendant **M. ELLEFSEN** opened two accounts, #xxxxx958 and #xxxxx966, at Hometown Bank in the name of Strategic LLC.

23. On or about February 21, 2001, Defendant **B. ELLEFSEN** issued check #1407, in the amount of \$300,000, drawn on the Stekadash AMT account, which was deposited to fund accounts #xxxxx958 and #xxxxx966 at Hometown Bank, held in the name of Strategic LLC.

24. On or about the dates set forth below, and in the approximate amounts set forth below, Defendant **M. ELLEFSEN** issued the checks identified below, transferring funds from B&J Corp. to Strategic LLC.

<u>Overt Act</u>	<u>Date</u>	<u>Check #</u>	<u>Amount</u>
24-A	3/20/01	9919	\$120,000.00
24-B	5/1/01	10034	\$30,000.00
24-C	9/5/01	10331	\$30,000.00
24-D	11/16/01	10497	\$30,000.00
24-E	12/28/01	10621	\$100,000.00
24-F	1/11/02	10655	\$30,000.00
24-G	10/30/02	11401	\$30,000.00

25. On or about the dates set forth below, and in the approximate amounts set forth below, Defendant **B. ELLEFSEN** engaged in the monetary and financial transactions set forth below, transferring funds between the entities identified below.

<u>Overt Act</u>	<u>Date</u>	<u>Amount</u>	<u>Description of transaction</u>
25-A	9/18/97	\$15,000.00	Check #1000 drawn on B&J Trust account, deposited to Stekadash AMT account
25-B	12/4/98	\$20,000.00	Check #1022 drawn on B&J Trust account, deposited to Stekadash AMT account
25-C	4/30/99	\$25,000.00	Check #1028 drawn on B&J Trust account, deposited to Stekadash AMT account
25-D	3/23/00	\$76,000.00	Check #1037 drawn on B&J Trust account, deposited to Stekadash AMT account
25-E	3/30/00	\$15,000.00	Wire transfer from Stekadash AMT account to Stekadash Int'l account

26. On or about 12/17/99 Defendant **B. ELLEFSEN** issued check #1338, in the approximate amount of \$24,050.36, drawn on the Stekadash AMT account, payable to Bank of America, as payment toward a loan secured by a 119-acre tract located in Jasper County, Missouri, for which he was personally responsible.

27. On or about 3/24/00 Defendant **B. ELLEFSEN** issued check #1350, in the approximate amount of \$78,400.90 drawn on Southwest Missouri bank account held by Stekadash AMT, payable to Bank of America, as payment toward a loan secured by a 119-acre tract located in Jasper County, Missouri, for which he was personally responsible.

28. On or about the dates set forth below, and in the approximate amounts set forth below, Defendant **B. ELLEFSEN** used the offshore credit card for the cash advance transactions at the financial institutions identified below, totaling approximately \$148,274.49.

<u>Overt Act</u>	<u>Date</u>	<u>Amount</u>	<u>Location</u>
28-A	12/4/97	\$5,984.49	Nations Bank, Carthage, Missouri
28-B	12/24/97	\$8,160.00	Nations Bank, Carthage, Missouri
28-C	2/28/98	\$5,100.00	Nations Bank, Carthage, Missouri
28-D	3/27/98	\$8,160.00	Nations Bank, Carthage, Missouri
28-E	4/28/98	\$6,120.00	Nations Bank, Carthage, Missouri
28-F	6/27/98	\$5,100.00	Nations Bank, Carthage, Missouri
28-G	7/23/98	\$5,100.00	Nations Bank, Carthage, Missouri
28-H	10/2/98	\$5,100.00	Nations Bank, Carthage, Missouri
28-I	12/1/98	\$7,140.00	Nations Bank, Carthage, Missouri
28-J	12/30/98	\$7,140.00	Nations Bank, Carthage, Missouri
28-K	1/21/99	\$5,100.00	Nations Bank, Carthage, Missouri
28-L	4/29/99	\$8,160.00	Nations Bank, Carthage, Missouri
28-M	6/2/99	\$5,610.00	Nations Bank, Carthage, Missouri
28-N	7/2/99	\$8,160.00	Nations Bank, Carthage, Missouri
28-O	8/12/99	\$6,120.00	Bank of America, Carthage, Missouri
28-P	12/21/99	\$8,160.00	Bank of America, Carthage, Missouri
28-Q	1/25/00	\$8,160.00	Bank of America, Carthage, Missouri
28-R	3/2/00	\$8,160.00	Bank of America, Carthage, Missouri
28-S	3/27/00	\$8,160.00	Bank of America, Carthage, Missouri
28-T	5/12/00	\$5,100.00	Bank of America, Carthage, Missouri
28-U	5/26/00	\$7,140.00	Bank of America, Carthage, Missouri
28-V	6/30/00	\$2,040.00	Bank of America, Carthage, Missouri
28-W	8/11/00	\$5,100.00	Bank of America, Carthage, Missouri

29. On or about the dates set forth below, and in the approximate amounts set forth below, Defendant **B. ELLEFSEN** used the offshore credit card for the transactions identified below.

<u>Overt Act</u>	<u>Date</u>	<u>Amount</u>	<u>Payee</u>
29-A	10/9/98	\$175.80	Maine Lobster Direct
29-B	11/6/98	\$189.95	Maine Lobster Direct
29-C	1/14/99	\$ 1,283.40	Trent Jewelry, Carthage, US
29-D	1/18/99	\$751.72	The Wine Merchant, Ellisville, US
29-E	5/1/99	\$637.25	Louis Vuitton (Scottsdale US)
29-F	12/4/99	\$662.75	Outdoor World, Springfield, US
29-G	5/9/00	\$1,069.50	Trent Jewelry, Carthage, US
29-H	5/28/00	\$1,227.85	WM Supercenter, Carthage, US
29-I	8/9/00	\$872.50	Cabelas, 800-237-8888 US

30. On or about the dates set forth below, and in the approximate amounts set forth below, Defendant **M. ELLEFSEN** issued the checks identified below, drawn on the Hometown Bank account held in the name of Strategic LLC, using the funds diverted from B&J Corp. to pay for the construction of Defendant **B. ELLEFSEN**'s family residence.

<u>Overt Act</u>	<u>Date</u>	<u>Amount</u>	<u>Check #</u>	<u>Payee</u>
30-A	4/19/01	\$33,566.85	5007	Rocky Mountain Log Homes
30-B	5/2/01	\$43,673.35	5013	Rocky Mountain Log Homes
30-C	5/23/01	\$43,608.33	5019	Rocky Mountain Log Homes
30-D	7/11/01	\$22,500.00	5039	Durbin Construction
30-E	7/30/01	\$22,500.00	5058	My Construction
30-F	8/6/01	\$22,500.00	5062	Durbin Construction
30-G	8/6/01	\$21,987.64	5059	Herrman Lumber
30-H	9/6/01	\$23,978.57	5079	Herrman Lumber

<u>Overt Act</u>	<u>Date</u>	<u>Amount</u>	<u>Check #</u>	<u>Payee</u>
30-I	9/6/01	\$22,500.00	5075	Durbin Construction
30-J	9/26/01	\$9,687.30	5092	Seaside Pools
30-K	10/22/01	\$11,294.85	5119	Seaside Pools
30-L	1/18/02	\$13,780.00	5202	Durbin Construction
30-M	4/5/02	\$5,376.00	5275	Robbins Painting
30-N	9/13/02	\$13,500.00	5448	Kitchens & More
30-O	12/27/02	\$38,833.44	5558	Kitchens & More

31. On or about August 24, 2002, Defendant **B. ELLEFSEN** entered into a contract to purchase a house located on Table Rock Lake, Missouri (hereinafter, the “Lake House”). Prior to closing, on or about August 27, 2002, the contract was amended to list Strategic LLC, as the buyer.

32. On or about August 27, 2002, Defendant **M. ELLEFSEN** issued a \$10,000 check, #5421, drawn on Strategic LLC account #xxxxxx958 and payable to Security Abstract and Title Company, as earnest money for the purchase of the Lake House.

33. On or about October 17, 2002, on behalf of Strategic LLC, Defendant **M. ELLEFSEN** signed the purchase contract and mortgage loan documents for the Lake House.

34. On or about February 14, 2001, Defendant **M. ELLEFSEN** sent an e-mail to K.B. at the accounting firm preparing the 2000 corporate tax return for B&J Corp., instructing the firm not to prepare and issue an IRS Form 1099 to the B&J Trust, which would have also reported the \$650,000 payments described as “management fees” to the IRS.

35. On or about June 27, 2001, Defendant **B. ELLEFSEN** signed and returned a letter to L.M.S., a partner in the accounting firm preparing the 2000 corporate tax return for B&J

Corp., acknowledging the \$650,000 deduction for “management fees” he instructed the accounting firm to report was an appropriate tax deduction.

36. On or about each date set forth below, Defendants caused to be prepared a false and fraudulent U.S. Corporation Income Tax Return, IRS Form 1120, for B&J Corp., including schedules, for each calendar year set forth below, each of which was filed with the IRS. Each said return was false and fraudulent in that it reported as “management fees,” payments in the approximate amounts set forth below, each of which served to conceal and avoid payment of taxes on the ultimate distribution of the funds to Defendant **B. ELLEFSEN**.

<u>Overt Act</u>	<u>Year</u>	<u>Date</u>	<u>“Management Fees” Reported</u>
36-A	1997	2/26/98	\$107,388
36-B	1998	6/2/99	\$199,000
36-C	1999	4/7/00	\$175,000
36-D	2000	6/27/01	\$650,000
36-E	2001	8/22/02	\$460,000
36-F	2002	7/28/03	\$180,000

37. On or about each date set forth below, Defendants caused to be prepared a false and fraudulent joint U.S. Individual Income Tax Return, IRS Form 1040, for Defendant **B. ELLEFSEN** and Sandra K. Ellefsen, including schedules, for each calendar year set forth below, each of which was filed with the IRS. As Defendants then and there well knew and believed, each said tax return was false and fraudulent as to the item or items set forth below.

<u>Overt Act</u>	<u>Year</u>	<u>Date</u>	<u>False Items</u>
37-A	1997	4/13/98	<ul style="list-style-type: none">• \$430,188 reported as total income (line 22)• Reported that Defendant B. ELLEFSEN had no interest in or authority over any foreign accounts (Schedule B, line 11a)

<u>Overt Act</u>	<u>Year</u>	<u>Date</u>	<u>False Items</u>
37-B	1998	4/14/99	<ul style="list-style-type: none"> • \$ 237,374 reported as total income (line 22) • Reported that Defendant B. ELLEFSEN had no interest in or authority over any foreign accounts (Schedule B, line 7a)
37-C	1999	4/13/00	<ul style="list-style-type: none"> • \$ 115,856 reported as total income (line 22) • Reported that Defendant B. ELLEFSEN had no interest in or authority over any foreign accounts (Schedule B, line 7a)
37-D	2000	4/11/01	<ul style="list-style-type: none"> • \$194,765 reported as total income (line 22) • Reported that Defendant B. ELLEFSEN had no interest in or authority over any foreign accounts (Schedule B, line 7a)
37-E	2001	6/21/02	<ul style="list-style-type: none"> • \$307,117 reported as total income (line 22)
37-F	2002	4/14/03	<ul style="list-style-type: none"> • \$363,788 reported as total income (line 22)

All in violation of Title 18, United States Code, Section 371.

COUNT TWO
(Making and Subscribing False Income Tax Return)

38. On or about April 11, 2001, in the Western District of Missouri, and elsewhere,

BRIAN KEITH ELLEFSEN,

defendant herein, did willfully make and subscribe a U.S. Individual Income Tax Return, IRS Form 1040, filed jointly with his wife, Sandra K. Ellefsen, including schedules, for calendar year 2000, which was verified by a written declaration that it was made under the penalties of perjury and was filed with the Internal Revenue Service, which he did not believe to be true and correct as to every material matter in that said return reported that his total income (line 22) was approximately \$194,765, and said return reported that during calendar year 2000 he had no interest in or signature or other authority over any financial account, including any bank account, in any foreign country (Schedule B, line 7a), whereas, as he then and there well knew and believed, he had received income substantially in excess of \$194,765, and during calendar year 2000 he did have signature authority over bank accounts located in a foreign country.

All in violation of Title 26, United States Code, Section 7206(1).

COUNT THREE
(Making and Subscribing False Income Tax Return)

39. On or about June 21, 2002, in the Western District of Missouri, and elsewhere,

BRIAN KEITH ELLEFSEN,

defendant herein, did willfully make and subscribe a U.S. Individual Income Tax Return, IRS Form 1040, filed jointly with his wife, Sandra K. Ellefsen, including schedules, for calendar year 2001, which was verified by a written declaration that it was made under the penalties of perjury and was filed with the Internal Revenue Service, which he did not believe to be true and correct as to every material matter in that said return reported that his total income (line 22) was approximately \$307,117 whereas, as he then and there well knew and believed, he had received income substantially in excess of \$307,117.

All in violation of Title 26, United States Code, Section 7206(1).

COUNT FOUR
(Making and Subscribing False Income Tax Return)

40. On or about April 14, 2003, in the Western District of Missouri, and elsewhere,

BRIAN KEITH ELLEFSEN,

defendant herein, did willfully make and subscribe a U.S. Individual Income Tax Return, IRS Form 1040, filed jointly with his wife, Sandra K. Ellefsen, including schedules, for calendar year 2002, which was verified by a written declaration that it was made under the penalties of perjury and was filed with the Internal Revenue Service, which he did not believe to be true and correct as to every material matter in that said return reported that his total income (line 22) was approximately \$363,788 whereas, as he then and there well knew and believed, he had received income substantially in excess of \$363,788.

All in violation of Title 26, United States Code, Section 7206(1).

COUNTS FIVE - SEVEN
**(Aiding and assisting in the preparation and presentation
of a false and fraudulent return, statement or other document)**

41. On or about the dates hereinafter set forth, in the Western District of Missouri,
and elsewhere,

MARK EDWARD ELLEFSEN,

defendant herein, did willfully aid and assist in, and procure, counsel, and advise in the preparation and presentation under the Internal Revenue Laws, of the joint U.S. Individual Income Tax Return, IRS Form 1040, of Brian Keith Ellefsen and Sandra K. Ellefsen, including schedules, for each calendar year hereinafter specified, each of which was false and fraudulent as to a material matter in that each said return reported that the total income (line 22) was in the amount hereinafter specified whereas, as he then and there well knew and believed, Brian Keith Ellefsen and Sandra K. Ellefsen had received income substantially in excess of the amount reported.

<u>Count</u>	<u>Year</u>	<u>Dated</u>	<u>False Item</u>
5	2000	4/11/01	\$194,765 reported as total income (line 22)
6	2001	6/21/02	\$307,117 reported as total income (line 22)
7	2002	4/14/03	\$363,788 reported as total income (line 22)

All in violation of Title 26, United States Code, Section 7206(2).

A TRUE BILL,

/s/_____
FOREPERSON

JOHN F. WOOD
United States Attorney

*/s/ Steven M. Mohlhenrich*_____
STEVEN M. MOHLHENRICH
Trial Attorney, Tax Division
United States Department of Justice
601 D Street, NW
Washington, DC 20004
tel: (202) 514-5145 fax: (202) 514-0961
e-mail: steven.m.mohlhenrich@usdoj.gov